

Article - Tax - General

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§11–409.

Notwithstanding any other provisions of law, before a State agency issues a rebate or similar instrument or authorizes a rebate or similar instrument to be issued by a nongovernmental entity to reduce the cost of a retail sale of household appliances under a program to promote energy efficiency, the State agency or nongovernmental entity shall require the buyer of a household appliance to certify that:

- (1) the household appliance was purchased at a retail sale in the State; or
- (2) the buyer paid the applicable State sales and use tax.

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